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Report of the Territorial Auditor

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Annual report of the auditor of the Territory of Washington (<1860>);

Report of the Territorial Auditor (1861-1863, <1869/1871>, <1875/1877>-1885/1887);

Annual report of the Territorial Auditor (1864-1866);

Biennial report of the Territorial Auditor ... (1887/1889); and,

Biennial report of the State Auditor ... (<1894/1896>)

LLMC #: 01418t

ANNUAL REPORT

OF THE

TERRITORIAL AUDITOR

TO THE

LEGISLATIVE ASSEMBLY.

COUNCIL.—Two hundred copies ordered printed.
HOUSE.—Five hundred copies ordered printed.

OLYMPIA:
T. F. McELROY, PRINTER.
1884.

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SEATTLE

AUDITOR'S ANNUAL REPORT.

TERRITORIAL AUDITOR'S OFFICE,
Olympia, December 19th 1864.

To the Hon. the Legislative Assembly of Washington Territory :

Herewith I submit the annual report of the Territorial Auditor for the year 1864 :

WASHINGTON TERRITORY,		DR.
1864.		
Feb'y 2.	To Wahkiakum county, for Territorial tax received from Treasurer.....	\$ 7 25
March 1.	Lewis county.....	81 00
" 8.	Thurston county.....	275 69
" 22.	King county.....	27 00
May 7.	Cowlitz county.....	150 00
" 22.	Jefferson county.....	32 00
June 12.	Stevens county.....	138 00
" 28.	Skamania county.....	114 00
" "	Walla Walla county.....	514 50
" "	" " " Chinese Poll Tax...	60 50
Dec. 7.	Jefferson county for Territorial Tax received from Treasurer.....	350 00
Sept. 4.	King county.....	488 32

REPORT OF THE

WASHINGTON TERRITORY, (continued)			Dr.
Dec. 6.	Kitsap county.....	851	00
Nov. 16.	Mason county.....	104	39
Dec. 12.	Snohomish county.....	150	00
Oct. 22.	Thurston county.....	548	84
			<u>\$3,894 49</u>

By sundries for amount blank Poll Tax receipts re-
turned, viz:

Clarke county.....	\$ 221	16
Chehalis ".....	38	62
Clallam ".....	9	40
Jefferson ".....	147	35
King ".....	112	75
Kitsap ".....	231	76
Snohomish ".....	18	80
Thurston ".....	188	00
Mason ".....	34	44
Wahkiakum ".....	20	88
Walla Walla ".....	723	49
		<u>\$1,746 66</u>

Sundries for amount delinquent tax written off:

Clarke county.....	\$ 407	20
King ".....	31	08
Kitsap ".....	137	28
Jefferson ".....	305	19
Walla-walla county.....	229	80
Clarke county, cost bill of John Freney, U. S. District Court.....	19	00
" " for overcharge on blank Poll Tax re- ceipts for year 1863.....	78	30
Walla-walla county, cost bill of George H. Porter, U. S. District Court.....	1,519	75
		<u>\$2,727 60</u>
Total debtor.....	\$7,368	75

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WASHINGTON TERRITORY,

Cr.

1864.

Feb. 1st. By amount Territorial Tax due this
date as per printed statement.....\$11,177 58

By sundries for amount of Territorial Tax assessed for
the year 1864, as per returns on file :

Clallam county.....	102 29
Cowlitz "	352 05
Jefferson "	480 72
Lewis "	448 70
King "	601 94
Kitsap "	852 75
Mason "	113 48
Pacific "	215 36
Pierce "	972 27
Skamania "	347 01
Wahkiakum "	13 60
Walla Walla "	3,090 11
Whatcom "	85 46
	<u>\$7,675 74</u>

[No returns from the counties of Chehalis, Clarke, Clickat, Ferguson, Island, Snohomish, Stevens and Thurston].

By sundries, for amount of blank Chinese Police Tax
receipts issued, viz:

Thurston county.....	\$ 72 00
Walla Walla "	384 00
Stevens "	3,072 00
Whatcom "	235 00
	<u>\$3,763 00</u>

Total credit.....\$22,516 32

[It must be remembered that had returns been received from all the counties, the foregoing total credit would have been largely increased.]

GOVERNMENT DIRECT TAX.

1864.		Dr.
May 3d.	To Pierce county for amount Government Direct Tax received from Capt. Tucker;	\$196 00
" 7.	Thurston county, amount received from Sheriff Moxlie.....	5 00
June 28.	For amount received from Chehalis county,	15 00
" " " " " " " " " " " "	Skamania " " " " " " " " " " " "	107 46
	Total.....	<u>\$323 46</u>

	GOVERNMENT DIRECT TAX,	Cr.
Feb. 1st.	By amount found due from the several counties as shown in printed statement on file.....	\$3,850 65
	Deducting payment above.....	323 46
	Leaves a balance due on this fund of...	<u>\$3,527 19</u>

TERRITORIAL TREASURER,

	DR.
1864. To balance on hand at date of last report.....	\$69 47
By sundries, to amount of Territorial tax received, as follows:	
Wahkiakum county.....	\$ 7 25
Lewis county.....	81 00
Thurston county.....	824 53
King county.....	517 32
Cowlitz county.....	150 00

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Jefferson county.....	382 00
Stevens county.....	138 00
Skamania county.....	114 00
Walla Walla county.....	575 00
Kitsap county.....	851 00
Mason county.....	104 39
Snohomish county.....	150 00
	<u>\$3,963 96</u>

TERRITORIAL TREASURER,

Dr.

To amount of Government Direct Tax, received as follows:

Pierce county.....	\$196 00
Thurston county.....	5 00
Chehalis county.....	15 00
Skamania county.....	107 46
	<u>\$323 46</u>

TERRITORIAL TREASURER,

Cr.

Paid warrant No. 16, of 1858, to Lewis county.....	\$ 81 00
Paid warrant No. 24, of 1863, to George W. Shoemaker	65 00
Paid warrant No. 1, of 1864, to Henry Winsor.....	1 00
Paid warrant No. 2, of 1864.....	25 00
Paid warrant No. 11, of 1864.....	40 00
Paid warrant No. 14, of 1864.....	40 00
Paid warrant No. 18, of 1864.....	27 00
Paid warrant No. 20, of 1864.....	60 00
Paid warrant No. 22, of 1864.....	40 00
Paid warrant No. 23, of 1864.....	30 00
Paid warrant No. 24, of 1864.....	34 50
Paid Auditor's salary.....	300 00
Paid to Gov. Pickering, for the Sisters of Charity at Vancouver	2,600 00
Commission on receipts, \$3,963 96, @ 2 per cent.....	79 28
Commission for disbursing \$3,343 50, @ 2 per cent....	66 87
Total credit of Territorial funds.....	<u>\$3,489 65</u>

REPORT OF THE

	TERRITORIAL TREASURER,	Cr.
To Government Direct Tax, paid Collector P. D. Moore	\$310 66	
Commission for reciving and disbursing \$323 46, @ 2		
per cent.....		12 80
		<u>\$323 46</u>

1864.	CHEHALIS COUNTY.	Dr.
Feb. 1.	To Government Direct Tax due this date.....	\$18 29
<	To Washington Territory, for amount of Terri-	
	torial tax assessed for the year 1864. (No.	
	returns.)	

	CHEHALIS COUNTY.	Cr.
June 28.	By amount paid Government Direct Tax.....	\$15 00
" 30.	For 37 blank poll tax receipts returned.....	38 62

	CLARKE COUNTY.	Dr.
Feb. 1.	To Washington Territory, for amount Terri-	
	torial tax due this date.....	\$1,670 96
	To Government Direct Tax due this date...	212 76
	To Washington Territory, for amount Terri-	
	torial tax assessed for the year 1864.	
	(No returns.)	

	CLARKE COUNTY.	Cr.
June 30.	By blank poll tax receipts returned for years	
	1862-3	\$221 16
	By overcharge on blank poll tax receipts	
	for the year 1863.....	78 30
	By delinquent tax lists returned for years	
	1856-7-8-9-60-61, written off.....	407 20

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By cost bill in case of John Freney 19 00
\$725 66

1864. CLALM COUNTY. Dr.

Feb. 1. To Washington Territory, for amount Territorial tax due this date. \$319 60
 To Washington Territory, for amount Territorial tax assessed for the year 1864. 102 29
 To Government Direct Tax due this date. 70 40
\$492 29

CLALM COUNTY. Cr.

June 30. By Washington Territory, for 9 blank poll tax receipts returned. 9 40
 To delinquent tax to balance. 482 89
\$492 29

CLICKATAT COUNTY. Dr.

Feb. 1. To Washington Territory, for amount Territorial tax due this date. \$62 64
 Do. do. for amount Territorial tax assessed for year 1864. (No returns.)

This county has no credit upon the books of this office.

1864. COWLITZ COUNTY. Dr.

Feb. 1. To Washington Territory, for amount Territorial tax due this date. \$315 24
 Do. do. for amount Territorial tax assessed for year 1864. 352 05
 To Government Direct Tax due this date. 50
\$667 79

REPORT OF THE

COWLITZ COUNTY.

CR.

May 7.	By amount of Territorial tax received from	
	Treasurer.....	\$150 00
	To delinquent tax to balance.....	517 79
		<u>\$667 79</u>

FERGUSON COUNTY.

No reutrns from this county since its organization.

ISLAND COUNTY.

DR.

Feb. 1.	To Washington Territory, for amount Territo-	
	rial tax due this date.....	\$864 65
	Do. do. for amount Territorial tax assessed for	
	year 1864. (No returns.)	
	To Government Direct Tax due this date.....	344 30
		<u>\$1,208 95</u>

This county has no credit upon the books of this office.

JEFFERSON COUNTY.

DR.

Feb. 1.	To Washington Territory, for amount Territo-	
	rial tax due this date.....	\$607 47
	Do. do. for amount Territorial tax assessed for	
	year 1864.....	480 72
	To Government Direct Tax due this date.....	77 17
		<u>\$1,265 36</u>

TERRITORIAL AUDITOR.

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JEFFERSON COUNTY.

Cr.

May -.	By amount Territorial tax received from treasurer	\$ 32 00
Nov. 1.	95 blank poll tax receipts returned for year 1863.....	99 15
	By delinquent tax lists returned for years 1855, 1856-7-8-9-60-61-62.....	158 11
	46 poll tax blanks returned for year 1862.....	48 20
	By delinquent tax list returned for year 1863.	147 08
	By amount paid Treasurer, territorial tax for 1864.....	350 00
		<u>\$834 54</u>
	By delinquent tax to balance.....	430 82
		<u>\$1,265 36</u>

1864. LEWIS COUNTY. Dr.

Feb. 1.	To Washington Territory, for amount Territorial tax due this date.....	75 99
	Do. do. for amount Territorial tax assessed for year 1864.....	448 70
	To Government direct tax.....	42
		<u>\$525 11</u>

LEWIS COUNTY.

Cr.

March 1.	By amount Territorial tax received from treasurer	\$ 81 00
	By delinquent tax to balance.....	444 11
		<u>\$525 11</u>

KING COUNTY.

DR.

Feb. 1.	To Washington Territory, for amount Territorial tax due this date.....	\$538 97
	Do. do. for amount Territorial tax assessed for the year 1864.....	601 94
	To Government direct tax due this date....	39 00
		\$1,179 91

KING COUNTY.

CR.

March 22.	By amount Territorial tax received from treasurer.....	\$ 27 00
	By 108 blank poll tax receipts returned..	112 75
	By delinquent tax list returned for year 1863.	31 08
Sept. 4.	By cash paid Territorial tax for years 1862-63.....	20 55
	By cash paid Territorial tax for year 1864	477 77
		659 15
	By delinquent tax to balance.....	520 76
		\$1,179 91

1864.

KITSAP COUNTY.

DR.

Feb. 1,	To Washington Territory, for amount Territorial tax due this date.....	\$846 05
	Do. do. for amount Territorial tax assessed for the year 1864.....	852 75
	To Government direct tax due this date....	38 88
		\$1,737 68

TERRITORIAL AUDITOR.

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KITSAP COUNTY.

CR.

June 30.	By amount Territorial tax paid treasurer for	
	year 1864.....	\$851 00
	By 222 blank poll tax receipts returned...	231 76
	By delinquent tax list for 1862, written off.	108 00
	By delinquent tax list for 1864.....	29 38
		<u>1,220 14</u>
	By delinquent tax to balance.....	517 54
		<u>\$1,737 68</u>

MASON COUNTY.

DR.

Feb. 1.	To Washington Territory, for amount Terri-	
	torial tax due this date....	\$285 99
	Do. do. for amount Territorial tax assessed for	
	year 1864.....	113 48
	To Government direct tax due.....	34 19
		<u>\$433 56</u>

1864.

MASON COUNTY.

CR.

	By returned poll tax blanks.....	\$34 44
	By amount paid treasurer for year 1863.....	39 40
	By amount paid treasurer for year 1864.....	64 99
		<u>138 83</u>
	By delinquent tax to balance.....	294 73
		<u>\$433 56</u>

REPORT OF THE

PACIFIC COUNTY.

DR.

Feb. 1.	To Washington Territory, for amount Terri-	
	torial tax due this date.....	\$284 64
	Do. do. for amount Territorial tax assessed	
	for year 1864.....	215 36
	To Government direct tax.....	37 19
		<u>\$537 19</u>

This county has no credits on the books of this office.

PIERCE COUNTY.

DR.

Feb. 1.	To Washington Territory, for amount Terri-	
	torial tax due this date.....	\$390.25
	Do. do. for amount Territorial tax assessed	
	for the year 1864.....	972 27
	To Government direct tax.....	719 15
		<u>\$2,081 67</u>

PIERCE COUNTY.

CR.

By amount Government tax paid by Capt.	
Tucker	\$ 196 00
To delinquent tax to balance.....	1,885 67
	<u>\$2,081 67</u>

1864. SKAMANIA COUNTY.

DR.

Feb. 1.	To Washington Territory, for amount Terri-	
	torial tax due this date.....	\$559 80
	Do. do. for amount Territorial tax assessed	
	for year 1864.....	347 01
	To Government direct tax due.....	128 70
		<u>\$1,035 51</u>

TERRITORIAL AUDITOR.

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SKAMANIA COUNTY.

CR.

Jan. 28.	By amount Territorial tax received from	
	treasurer.....	\$114 31
	By amount Government direct tax paid by	
	treasurer.....	107 46
		<u>221 77</u>
	To delinquent tax to balance.....	813 74
		<u>\$1,035 51</u>

SNOHOMISH COUNTY.

DR.

Feb. 1.	To Washington Territory, for amount Terri-	
	torial tax due this date.....	\$170 00
	Do. do. for amount Territorial tax assessed	
	for the year 1864. (No returns.)	
	To Government direct tax due this date....	20 34.
		<u>\$190 34</u>

1864.

SNOHOMISH COUNTY.

CR.

June 30.	For 18 blank poll tax receipts returned....	\$ 18 80
Dec. 12.	By amount Territorial tax paid by treasurer	
	for 1864.....	150 00
		<u>\$168 80</u>

STEVENS COUNTY.

DR.

Feb. 1.	To Washington Territory, for amount delin-	
	quent Territorial tax due this date....	\$ 6 40
	Do. do. for amount Territorial tax assessed	
	for year 1864. (No returns.)	
	Do. do. for. 1,024 blank Chinese police tax	
	receipts, charged.....	1,072 00
	To Government direct tax due this date...	255 91
		<u>\$3,334 31</u>

REPORT OF THE

STEVENS COUNTY.

CR.

June 12.	By amount Territorial tax received from	
	treasurer	\$ 138 00
	To delinquent tax to balance	3,196 31
		<u>\$3,334 31</u>

1864.

THURSTON COUNTY.

DR.

Feb. 1.	To Washington Territory, for amount delin-	
	quent Territorial tax due this date	\$860 99
	Do. do. for amount Territorial tax assessed	
	for year 1864. (No returns.)	
	To 24 blank Chinese police tax receipts	72 00
	To Government direct tax due this date	286 36
		<u></u>

THURSTON COUNTY.

CR.

March -.	By amount Territorial tax received from	
	treasurer	\$275 69
May 7.	By amount Government direct tax received	
	from Sheriff Moxlie	5 00
June 30.	By blank poll tax receipts returned	188 00
Oct. 22.	By amount Territorial tax received from	
	treasurer	548 84
		<u>\$1,017 53</u>

WAHKAIKUM COUNTY.

DR.

Feb. 1.	To Washington Territory, for amount delin-	
	quent Territorial tax due this date	\$28 59
	Do. do. for amount assessed for 1864	13 60
		<u>\$42 19</u>

TERRITORIAL AUDITOR.

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WAHKIAKUM COUNTY.

CR.

Feb. 2.	By amount Territorial tax received from treasurer	\$ 7 25
June 3.	20 blank poll tax receipts returned.....	20 88
		<u>\$28 13</u>
	To delinquent tax to balance.....	14 06
		<u>\$42 19</u>

1864. WALLA WALLA COUNTY.

DR.

Feb. -.	To Washington Territory, for amount delinquent tax due this date.....	\$2,494 00
	Do. do. for amount Territorial tax assessed for the year 1864.....	3,090 11
	To 128 blank Chinese police tax receipts..	384 00
	To Government direct tax due.....	1,313 10
		<u>\$7,281 21</u>

WALLA WALLA COUNTY.

CR.

June 28.	By amount Territorial tax received from treasurer.....	\$ 575 00
" "	By 693 blank poll tax receipts returned..	723 49
July 23.	By delinquent tax certificate returned for years 1862-3.....	229 80
Dec. 10.	By cost bill in case of George H. Porter, U. S. District Court.....	1,519 75
		<u>2,048 04</u>
	To delinquent tax to balance.....	5,233 17
		<u>\$7,281 21</u>

1864.	WHATCOM COUNTY.	Dr.
Feb. 1.	To Washington Territory, for amount delinquent Territorial tax due this date.....	\$695 33
	Do. do. for amount Territorial tax assessed for year 1864.....	85 46
	Do. do. to 47 blank Chinese police tax receipts	235 00
	To Government direct tax due this date....	252 48
		<u>\$1,268 .27</u>

This county has no credits upon the books of this office.

It will be seen from the above, that I have taken the printed "Statement of the Financial Condition of the Territory," made out and printed by order of the last Legislative Assembly, as the basis of accounts between the Territory and the several counties; this statement I regard as the official action of the Legislature, and all counties will be required to settle in accordance therewith, holding each responsible for the amount charged until legal offsets are filed.

The following is a list of warrants issued by me upon the Territorial treasury during the present year:

Feb. 1.	Warrant No. 1, to Henry Winsor, for drayage, in removal of auditor's and treasurer's office	\$ 1 00
" "	Warrant No. 2, to Rufus Willard, one quarter's salary as Territorial auditor, ending Dec. 31, 1863.....	25 00
" "	Warrant No. 3, to Sisters of Charity, at Vancouver, for keeping Territorial insane, as per bill on file.....	582 84
" "	Warrant No. 4, (broken) to Charles Eagan, for services in examination and report of Finance Committee of last session of Legislative Assembly.....	200 00

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Jan. 26.	Warrant No. 5, to Elwood Evans, for services as Enrolling Clerk of Legislative Assembly of W. T., session 1854-5, forty-four days @ \$5 per day, per act of Assembly, passed January 26th, 1864.....	220 00
" "	Warrant No. "5 A," to R. M. Walker, for same services, session 1860-61, as per above, sixty days.....	300 00
" "	Warrant No. "5 B," to William Wright, for same services, session 1856-7, as per above, three days.....	15 00
" "	Warrant No. "5 C," to Charles C. Cushman, for same services, session 1846-7, as per above, sixteen days.....	80 00
" "	Warrant No. "5 D," to George House, for same services, session 1859-60, twenty-four days.....	120 00
Feb. 6.	Warrant No. 6, to H. G. Struve, half year's salary, prosecuting attorney 2d judicial district, W. T., ending Dec. 31st, 1863..	100 00
Jan. 26.	Warrant No. 7, (broken) to Jamer Gallagher, for services as enrolling clerk Legislative Assembly, session 1863-4, as provided by act of Assembly passed January 26th, 1864, forty-three days.....	215 00
Feb. 5.	Warrant No. 8, to Henry M. McGill, half-year's salary, prosecuting attorney 3d judicial district, W. T., ending Dec. 31st, 1863, (See note).....	100 00
" 13.	Warrant No. 9, (broken) to William Pickering, reimburse for printing, &c., per act of Assembly passed January 29th, 1864...	44 00
" "	Warrant No. 10, to W. G. Langford, half year's salary, prosecuting attorney 1st judicial district, W. T., ending July 1st, 1863....	100 00
" "	Warrant No. 11, to George C. Blankenship, for making table and desk for auditor's office.....	40 00

Feb. 27.	Warrant No. 12, to A. H. Sheffield, keeping of Territorial convicts in Clarke county jail, according [to act] of Legislature, 1863, page 500	142 28
" "	Warrant No. 13, to A. H. Sheffield, for keeping of Territorial convicts as above.....	326 86
March 10.	Warrant No. 14, to T. F. McElroy, for printing 1,000 blank Chinese police tax receipts, and furnishing paper for the same	40 00
" 29	Warrant No. 15, to Wilson & Head, of <i>Overland Press</i> , advertisement of notice headed "Caution," relative to treasury warrant No. 30, of last year, four weeks:.....	6 00
April 2.	Warrant No. 16, to county commissioners of Clarke county, W. T., for the keeping of five Territorial convicts imprisoned in county jail of said county, by order of district court, as provided by act of Legislative Assembly passed Jan. 18th, 1864....	3.886 80
May 13.	Warrant No. 17, to A. H. Sheffield, for keeping one Robert Glover in county jail of Clarke county, as provided by act of Legislative Assembly, session 1863, page 500	200 00
" 30.	Warrant No. 18, to F. M. Sargent, for stationery, postage, &c., for Territorial auditor's and treasurer's offices.....	27 00
June 20.	Warrant No. 19, to Sisters of Charity, at Vancouver, W. T., for keeping Territorial insane from Oct. 22d, 1863, to March 31st, 1864.....	970 20
July 25.	Warrant No. 20, to T. F. McElroy, for rent for Territorial auditor's and treasurer's offices, from Jan. 6th to July 6th, 1864, six months.....	60 00
Sept. 1.	Warrant No. 21, to H. G. Struve, half year's salary, prosecuting attorney 2d judicial district, W. T., ending June 30th, 1864..	100 00
Nov. 10.	Warrant No. 22, to T. F. McElroy, for rent for Territorial auditor's and treasurer's	

TERRITORIAL AUDITOR.

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	offices, from July 6th to Nov. 6th, 1864, four months.....	40 00
Nov. 10.	Warrant No. 23, to T. F. McElroy, for printing 1,000 blank Chinese police tax receipts.....	30 00
“ “	Warrant No. 24, to Rufus Willard, for station- ery, for use of Territorial auditor and treasurer.....	34 50
Total amount of warrants for 1864.....		\$8,006 48

It will be remembered that during the past year “green-backs” were only going at 50, and at one time only 46 cents on the dollar, hence the amount allowed in certain incidental expenses, although seemingly large, are nevertheless quite moderate.

In reference to warrant No. 8, in favor of Henry M. McGill, for half year’s salary as prosecuting attorney, I have only to say, that after having issued the warrant, and before delivery, I learned that he did not perform the duties of said office, and therefore, was not entitled to pay; whereupon, I have retained said warrant, and submit the matter for your consideration. The evidence in the case can be obtained by application to this office.

I will also call your attention to the subject in controversy relative to warrant No. 30, of 1863, issued by R. M. Walker, Auditor of that year, in favor of Shelden B. Fargo, Esq., of Walla-walla, for one-half year’s salary as Prosecuting Attorney, First Judicial District, from July 1st to Dec. 31, 1863.

Having received notice from W. G. Langford, Esq., of Walla-walla, that he would set up a counter claim for services as Prosecuting Attorney of said District, covering the same period of time, and learning that there was some irregularity in the election and commission of said Fargo as Prosecuting Attorney, I deemed it expedient to estop the payment of said warrant, and refer the whole matter to the honorable Legislature for adjustment.

All of which is respectfully submitted.

URBAN E. HICKS,
Territorial Auditor.